

Observations from the Independent Examiner

Income from advertising

I am pleased to see electronic copies of advertising invoices are now retained and reconciled to the summary of adverts appearing in the BHN. Not all invoices in the last six months of the year were paid before the end of the year.

Recommendation 1: *The Treasurer should chase unpaid invoices promptly. This would be easier if she had electronic access to the Barclays bank account.*

Accounting for the Fete 2023

I have seen the report from the Fete Committee and can see that Geoff has made a valiant attempt to improve the record-keeping. I appreciate that in an event of this kind, an element of cash handling is inevitable, but paperwork should be retained wherever possible. I am pleased to see that the high cash balance previously retained by Fete committee members has been banked.

Recommendation 2: *It would be more transparent if all available paperwork relating to cash transactions could be linked to the report from the Fete. The Treasurer and the Chair would be pleased to help.*

Recommendation 3: *Where cash payments are made and no receipt can be obtained at the time, a note of the transaction should be made as soon as possible, and countersigned by another member of the Fete committee as soon as practicable.*

A Pellew loan account

I am pleased to note that this loan has been repaid. Where Andy has subsequently personally paid invoices for the sake of convenience and speed, I see that these amounts have been claimed promptly.

Review of scanned paid invoices

This year, I had no difficulty in finding any of the invoices I wished to examine. The system of scanning and referencing them is much improved.

Summary

Subject to some tweaking to the Fete accounting, this has been an excellent year.